

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Peru Community Schools (5635)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$6,627,032	\$6,309,993	\$6,265,587	\$6,046,177	-2.3%	-3.5%
Non - Certified Salaries	120	\$776,115	\$756,012	\$765,426	\$754,341	-0.7%	-1.4%
Group Health Insurance	222	\$816,203	\$723,607	\$713,348	\$722,812	-3.0%	1.3%
Teacher Retirement Fund, After 7-1-95	216	\$440,576	\$571,221	\$489,315	\$463,479	1.3%	-5.3%
Social Security Certified	212	\$479,471	\$451,736	\$458,624	\$426,047	-2.9%	-7.1%
Transfer Tuition to Other School Corps Within State	561	\$296,961	\$282,296	\$291,828	\$273,294	-2.1%	-6.4%
Transfer Tuition - Other	569	\$0	\$3,506	\$2,014	\$269,550	NA	13286.1%
Transfer Tuition to Ed. Service Agencies Within State	564	\$417,315	\$422,804	\$455,845	\$246,433	-12.3%	-45.9%
Licensed Employees	135	\$121,735	\$138,712	\$143,644	\$184,186	10.9%	28.2%
Severance/Early Retirement Pay	213	\$121,223	\$110,566	\$125,298	\$115,343	-1.2%	-7.9%
Other Supplies and Materials	615, 660 - 689	\$71,690	\$110,695	\$67,377	\$81,502	3.3%	21.0%
Social Security Noncertified	211	\$56,104	\$54,847	\$59,440	\$71,119	6.1%	19.6%
Stipends	131	\$0	\$0	\$153,366	\$66,959	NA	-56.3%
Other Purchased Services	593	\$242,374	\$39,554	\$186,892	\$66,760	-27.6%	-64.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$65,368	\$77,077	\$60,066	\$55,698	-3.9%	-7.3%
Operational Supplies	611	\$55,763	\$69,483	\$58,854	\$48,941	-3.2%	-16.8%
Bank Service Charges	871	\$65,249	\$58,127	\$75,691	\$48,172	-7.3%	-36.4%
Instruction Services	311	\$97,420	\$75,324	\$48,819	\$47,936	-16.2%	-1.8%
Other Professional and Technical Services	319	\$80,446	\$41,726	\$32,144	\$41,219	-15.4%	28.2%
Group Life Insurance	221	\$32,665	\$25,145	\$23,682	\$37,504	3.5%	58.4%
Public Employees Retirement Fund	214	\$33,052	\$34,606	\$30,052	\$34,267	0.9%	14.0%
Instructional Programs Improvement Services	312	\$3,956	\$25,284	\$23,214	\$32,622	69.5%	40.5%
Other Employee Benefits	241 - 290	\$53,139	\$33,353	\$35,810	\$32,120	-11.8%	-10.3%
Textbooks	630	\$189,814	\$91,608	\$241,291	\$24,528	-40.0%	-89.8%
Dues and Fees	810	\$10,213	\$12,659	\$20,659	\$21,730	20.8%	5.2%
Travel	580	\$874	\$15,539	\$17,691	\$15,370	104.8%	-13.1%
Equipment	730	\$35,970	\$14,660	\$11,240	\$12,196	-23.7%	8.5%
Connectivity	744	\$1,430	\$1,849	\$13,050	\$9,094	58.8%	-30.3%
Other Group Insurance Authorized by Statute	224	\$20,018	\$18,035	\$20,376	\$9,058	-18.0%	-55.5%
Library Books	640	\$5,501	\$10,128	\$3,185	\$7,156	6.8%	124.7%
Professional Development	748	\$24,104	\$20,001	-\$2,600	\$5,000	-32.5%	NA
Data Processing Services	316	\$0	\$5,000	\$0	\$4,000	NA	NA
Rentals	440	\$0	\$0	\$0	\$2,490	NA	NA
Computer Hardware	741	\$12,467	\$2,346	\$15,729	\$690	-51.5%	-95.6%
Telecommunications Equipment	745	\$10,188	\$0	\$0	\$575	-51.3%	NA
Repairs and Maintenance Services	430	\$4,634	\$845	\$1,770	\$534	-41.7%	-69.8%
Content	747	\$50,409	\$35,211	\$15,038	\$354	-71.0%	-97.6%
Miscellaneous Objects	876 - 899	\$24,930	\$0	\$0	\$0	-100.0%	NA
Seldom or Non-Recurring Purchases	873	\$86	\$797	\$0	\$0	-100.0%	NA

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<b>Object Name</b>	<b>Object</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>4 Year Compound Annual Growth</b>	<b>Percent Change 2014 to 2015</b>
<b>Student Academic Achievement Total</b>		<b>\$11,344,495</b>	<b>\$10,644,351</b>	<b>\$10,923,767</b>	<b>\$10,279,257</b>	<b>-2.4%</b>	<b>-5.9%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$952,576	\$704,546	\$754,020	\$794,627	-4.4%	5.4%
Non - Certified Salaries	120	\$388,528	\$308,093	\$290,145	\$331,273	-3.9%	14.2%
Group Health Insurance	222	\$150,417	\$140,594	\$170,298	\$170,972	3.3%	0.4%
Operational Supplies	611	\$59,072	\$134,660	\$94,279	\$64,837	2.4%	-31.2%
Social Security Certified	212	\$68,084	\$52,484	\$57,726	\$57,811	-4.0%	0.1%
Teacher Retirement Fund, After 7-1-95	216	\$66,322	\$74,651	\$55,338	\$55,885	-4.2%	1.0%
Public Employees Retirement Fund	214	\$31,454	\$44,536	\$30,677	\$35,837	3.3%	16.8%
Social Security Noncertified	211	\$27,630	\$22,738	\$21,913	\$24,046	-3.4%	9.7%
Other Professional and Technical Services	319	\$23,953	\$21,593	\$19,500	\$22,301	-1.8%	14.4%
Postage and Postage Machine Rental	532	\$11,990	\$14,843	\$12,732	\$13,023	2.1%	2.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,681	\$7,134	\$7,024	\$7,613	-3.2%	8.4%
Group Life Insurance	221	\$2,399	\$2,786	\$2,519	\$5,727	24.3%	127.4%
Travel	580	\$3,018	\$2,606	\$2,545	\$2,474	-4.9%	-2.8%
Instruction Services	311	\$0	\$1,686	\$21,352	\$2,227	NA	-89.6%
Textbooks	630	\$0	\$50	\$0	\$1,999	NA	NA
Other Group Insurance Authorized by Statute	224	\$3,411	\$2,070	\$2,072	\$929	-27.8%	-55.2%
Severance/Early Retirement Pay	213	\$0	\$0	\$4,615	\$0	NA	-100.0%
Stipends	131	\$0	\$30	\$4,139	\$0	NA	-100.0%
Repairs and Maintenance Services	430	\$0	\$1,832	\$2,263	\$0	NA	-100.0%
<b>Student Instructional Support Total</b>		<b>\$1,797,536</b>	<b>\$1,536,934</b>	<b>\$1,553,157</b>	<b>\$1,591,582</b>	<b>-3.0%</b>	<b>2.5%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,932,778	\$1,884,424	\$1,846,167	\$2,095,155	2.0%	13.5%
Food Purchases	614	\$565,234	\$587,798	\$605,241	\$646,101	3.4%	6.8%
Heating and Cooling for Buildings - Electricity	621	\$381,150	\$395,335	\$358,318	\$398,756	1.1%	11.3%
Group Health Insurance	222	\$337,744	\$363,757	\$350,084	\$369,294	2.3%	5.5%
Repairs and Maintenance Services	430	\$159,154	\$154,595	\$159,565	\$348,081	21.6%	118.1%
Certified Salaries	110	\$198,529	\$203,552	\$201,738	\$299,975	10.9%	48.7%
Severance/Early Retirement Pay	213	\$365,799	\$229,402	\$184,558	\$174,279	-16.9%	-5.6%
Public Employees Retirement Fund	214	\$102,944	\$155,010	\$143,206	\$171,340	13.6%	19.6%
Social Security Noncertified	211	\$136,481	\$131,726	\$144,078	\$160,275	4.1%	11.2%
Operational Supplies	611	\$139,748	\$109,170	\$135,619	\$155,386	2.7%	14.6%
Other Professional and Technical Services	319	\$157,954	\$135,102	\$46,620	\$132,213	-4.3%	183.6%
Nonlicensed Employees	136	\$0	\$0	\$129,654	\$130,576	NA	0.7%
Heating and Cooling for Buildings - Gas	622	\$85,428	\$101,857	\$156,019	\$125,998	10.2%	-19.2%

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						Compound Annual Growth	Percent Change 2014 to 2015
Gasoline and Lubricants	613	\$109,450	\$109,593	\$91,518	\$85,756	-5.9%	-6.3%
Insurance	520	\$73,103	\$79,285	\$85,715	\$75,564	0.8%	-11.8%
Workers Compensation Insurance	225	\$66,626	\$77,955	\$73,247	\$70,516	1.4%	-3.7%
Water and Sewage	411	\$40,877	\$39,863	\$43,686	\$60,204	10.2%	37.8%
Equipment	730	\$87,391	\$216,549	\$57,381	\$34,821	-20.6%	-39.3%
Telephone	531	\$20,552	\$18,343	\$28,938	\$29,030	9.0%	0.3%
Teacher Retirement Fund, After 7-1-95	216	\$11,077	\$14,347	\$22,015	\$28,329	26.5%	28.7%
Social Security Certified	212	\$18,568	\$15,193	\$15,337	\$22,895	5.4%	49.3%
Advertising	540	\$4,410	\$22,988	\$17,136	\$21,687	48.9%	26.6%
Connectivity	744	\$0	\$14,000	\$10,239	\$20,476	NA	100.0%
Professional Development	748	\$1,543	\$4,344	\$3,905	\$17,720	84.1%	353.8%
Instructional Programs Improvement Services	312	\$0	\$9,000	\$14,136	\$17,000	NA	20.3%
Gas - Other than heating and Cooling	626	\$19,052	\$6,013	\$9,483	\$14,859	-6.0%	56.7%
Bank Service Charges	871	\$12,933	\$10,194	\$10,674	\$12,732	-0.4%	19.3%
Stipends	131	\$0	\$0	\$29,882	\$11,428	NA	-61.8%
Dues and Fees	810	\$5,836	\$5,519	\$10,859	\$11,205	17.7%	3.2%
Other Purchased Property Services	490 - 499	\$37,417	\$34,329	\$33,433	\$9,936	-28.2%	-70.3%
Board of Education Services	318	\$35,895	\$8,517	\$15,191	\$8,979	-29.3%	-40.9%
Travel	580	\$7,596	\$9,301	\$7,043	\$6,060	-5.5%	-14.0%
Redemption of Principal	831	\$3,821	\$5,184	\$5,676	\$5,214	8.1%	-8.1%
Group Life Insurance	221	\$3,661	\$1,899	\$1,850	\$4,693	6.4%	153.7%
Other Supplies and Materials	615, 660 - 689	\$3,226	\$6,774	\$5,308	\$4,477	8.5%	-15.7%
Other Public or Private Utility Services	419	\$3,540	\$3,765	\$3,470	\$3,245	-2.2%	-6.5%
Unemployment Insurance	230	\$25,292	\$7,124	\$378	\$2,771	-42.5%	633.4%
Tires and Repairs	612	\$7,145	\$13,604	\$4,269	\$2,684	-21.7%	-37.1%
Student Transportation Services	510	\$3,209	\$7,650	\$932	\$2,274	-8.3%	144.0%
Other Group Insurance Authorized by Statute	224	\$1,873	\$1,703	\$1,949	\$2,183	3.9%	12.0%
Miscellaneous Objects	876 - 899	\$1,334	\$35,680	\$11,109	\$2,063	11.5%	-81.4%
Official Bond Premiums	525	\$1,820	\$1,660	\$1,800	\$1,914	1.3%	6.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,999	\$3,363	\$107	\$1,506	-21.7%	1305.6%
Other Employee Benefits	241 - 290	\$1,482	\$953	\$959	\$1,475	-0.1%	53.8%
Postage and Postage Machine Rental	532	\$2,853	\$1,427	\$4,402	\$1,378	-16.6%	-68.7%
Seldom or Non-Recurring Purchases	873	\$315	\$250	\$270	\$250	-5.6%	-7.3%
Cleaning Services	420	\$219	-\$219	\$462	\$97	-18.6%	-79.1%
Transfer Tuition to Other School Corps Within State	561	\$18,438	\$1,520	\$1,060	\$50	-77.2%	-95.3%
Computer Hardware	741	\$129,459	\$2,450	\$0	\$0	-100.0%	NA
Removal of Refuse and Garbage	412	\$17,504	\$14,568	\$7,912	\$0	-100.0%	-100.0%
Construction Services	450	\$4,219	\$23,174	\$1,173	\$0	-100.0%	-100.0%
Instruction Services	311	\$3,300	\$0	\$1,500	\$0	-100.0%	-100.0%

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<b>Object Name</b>	<b>Object</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>4 Year Compound Annual Growth</b>	<b>Percent Change 2014 to 2015</b>
<b>Overhead and Operational Total</b>		<b>\$5,351,978</b>	<b>\$5,279,591</b>	<b>\$5,095,269</b>	<b>\$5,802,898</b>	<b>2.0%</b>	<b>13.9%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$1,150,898	\$1,246,698	\$1,657,254	\$1,975,615	14.5%	19.2%
Interest	832	\$811,507	\$742,235	\$876,305	\$562,540	-8.8%	-35.8%
Certified Salaries	110	\$113,777	\$115,866	\$121,751	\$146,942	6.6%	20.7%
Other Professional and Technical Services	319	\$10,172	\$9,651	\$22,231	\$34,702	35.9%	56.1%
Improvements Other Than Buildings	715	\$0	\$0	\$0	\$23,093	NA	NA
Construction Services	450	\$45,163	\$66,847	\$15,838	\$22,430	-16.1%	41.6%
Equipment	730	\$114,405	\$54,031	\$9,709	\$13,520	-41.4%	39.2%
Non - Certified Salaries	120	\$19,298	\$6,508	\$0	\$7,026	-22.3%	NA
Repairs and Maintenance Services	430	\$244,667	\$78,766	\$48,415	\$6,621	-59.4%	-86.3%
Social Security Certified	212	\$8,697	\$8,849	\$7,950	\$6,138	-8.3%	-22.8%
Social Security Noncertified	211	\$1,463	\$498	\$0	\$5,077	36.5%	NA
Dues and Fees	810	\$0	\$0	\$1,000	\$2,750	NA	175.0%
Operational Supplies	611	\$442	\$733	\$3,296	\$2,107	47.8%	-36.1%
Miscellaneous Objects	876 - 899	\$0	\$0	\$4,647	\$1,680	NA	-63.8%
Public Employees Retirement Fund	214	\$121	\$123	\$0	\$663	52.9%	NA
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$0	\$55	NA	NA
Group Life Insurance	221	\$0	\$0	\$0	\$43	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$0	\$3	NA	NA
Buildings	720	\$1,316	\$10,529	\$0	\$0	-100.0%	NA
Judgments Against the School Corporation	820	\$0	\$2,423	\$0	\$0	NA	NA
Other Purchased Property Services	490 - 499	\$2,916	\$0	\$1,820	\$0	-100.0%	-100.0%
Other Purchased Services	593	\$0	\$1,399	\$0	\$0	NA	NA
<b>Non Operational Total</b>		<b>\$2,524,842</b>	<b>\$2,345,156</b>	<b>\$2,770,217</b>	<b>\$2,811,005</b>	<b>2.7%</b>	<b>1.5%</b>
<b>Grand Total</b>		<b>\$21,018,852</b>	<b>\$19,806,032</b>	<b>\$20,342,410</b>	<b>\$20,484,742</b>	<b>-0.6%</b>	<b>0.7%</b>